

**FILED**

**MAY 22 2006**

**CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

CRYSTAL ANN POOLE, People of  
California, ex rel.;

Plaintiff - Appellant,

v.

INTERNAL REVENUE SERVICE; et al.,

Defendants - Appellees.

No. 05-16874

D.C. No. CV-05-01891-MJJ

MEMORANDUM<sup>\*</sup>

Appeal from the United States District Court  
for the Northern District of California  
Martin J. Jenkins, District Judge, Presiding

Submitted May 15, 2006<sup>\*\*</sup>

Before: B. FLETCHER, TROTT, and CALLAHAN, Circuit Judges.

Crystal Ann Poole appeals pro se from the district court's judgment dismissing her action seeking declaratory and injunctive relief against the government for assessing federal income taxes. We have jurisdiction pursuant to

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<sup>\*</sup> This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

28 U.S.C. § 1291. Reviewing de novo, *Brunette v. Humane Soc’y of Ventura County*, 294 F.3d 1205, 1209 (9th Cir. 2002), we affirm.

We affirm the district court’s dismissal of Poole’s action alleging, *inter alia*, that compensation for labor is not income and that payment of taxes is voluntary. *See* 26 U.S.C. § 61(a) (defining gross income as income from whatever source derived); *Wilcox v. Comm’r*, 848 F.2d 1007, 1008 (9th Cir. 1988) (holding that payment of federal income tax is not voluntary).

The district court properly concluded that Poole’s requests for declaratory and injunctive relief were barred by statute. *See* 28 U.S.C. § 2201(a) (barring federal courts from granting declaratory relief with respect to federal taxes); 26 U.S.C. § 7421(a) (barring suits to restrain the collection of federal taxes).

Poole’s remaining contentions are unpersuasive.

We grant the government’s December 20, 2005, motion requesting sanctions in the amount of \$6,000, because the arguments raised in Poole’s appeal are frivolous. *See Grimes v. Comm’r*, 806 F.2d 1451, 1454 (9th Cir. 1986) (*per curiam*).

**AFFIRMED WITH SANCTIONS.**